

111TH CONGRESS
1ST SESSION

H. R. 155

To amend the Internal Revenue Code of 1986 to suspend the taxation of unemployment compensation for 2 years.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mr. McHUGH introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to suspend the taxation of unemployment compensation for 2 years.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Suspension of Federal
5 Income Tax on Unemployment Benefits Act of 2009”.

6 **SEC. 2. SUSPENSION OF TAX ON UNEMPLOYMENT COM-**
7 **PENSATION.**

8 (a) IN GENERAL.—Section 85 of the Internal Rev-
9 enue Code of 1986 (relating to unemployment compensa-

1 tion) is amended by adding at the end the following new
2 subsection:

3 “(c) TEMPORARY SUSPENSION.—Subsection (a) shall
4 not apply to taxable years beginning after December 31,
5 2008, and before January 1, 2011.”.

○